

DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that my residence, post office address and citizenship are as stated below next to my name, and I verily believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed for which a patent is sought on the invention entitled:

CONTROLLED RELEASE SOLID DOSAGE NIFEDIPIINE FORMULATIONS

the application of which

[X] is attached hereto.

[] was filed on _____ as Application Serial No. _____ and
was amended on _____ (if applicable).

I hereby state that I have reviewed and understand the contents of the attached or the above-identified application including the claims, as amended by any amendment referred to above. I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, Section 1.56(a).

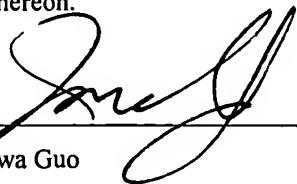
I hereby claim the benefit under Title 35, United States Code, Sections 365, 120 and/or 119 of all United States, PCT international and/or foreign application(s) listed below and insofar as the subject matter of each of the claims of this application is not disclosed in such prior application(s) in the manner provided by the first paragraph of Title 35, United States Code, Section 112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, Section 1.56(a), which occurred between the filing date of the prior application and the national or PCT international filing date of this application and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

Application Serial No.	Filing Date	Country	Status
60/466,923	May 1, 2003	United States	Pending

I hereby appoint as my attorneys and/or agent(s) Joe A. Powell, Reg. No. 28,108; and Thoburn T. Dunlap, Reg. No. 31,246; with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith. Address all telephone calls to Thoburn T. Dunlap at telephone number (216) 447-5918. Please mail all correspondence to: Noveon IP Holdings Corp., 9911 Brecksville Road, Cleveland, Ohio 44141-3247.

I declare further that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Inventor's Signature _____

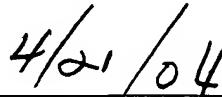


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Date _____



Citizenship: U.S.A.

State/Foreign Country: Ohio